

EXHIBIT F

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Re: The tariff classification of a seat pocket from China and Taiwan

NY K82680

February 17, 2004

CLA-2-63:RR:NC:N3:351 K82680

CATEGORY: Classification

TARIFF NO.: 6307.90.9889 (EN)

Bettie Jo Shearer
 Director- Customs Operations
 GeoLogistics Americas Inc.
 Majestic Airport Center 1
 2500A Sullivan Road
 College Park, GA 30337

RE: The tariff classification of a seat pocket from China and Taiwan

Dear Ms. Shearer:

In your letter dated January 26, 2004, you requested a tariff classification ruling. The ruling request is on behalf of Childcraft Education Corporation.

The submitted sample is identified as a "Seat Pocket." It is constructed wholly of 100 percent cotton woven fabric. You indicate that the seat pocket is designed to be slipped over the back of a student's chair. It has one large and two small open pockets on the front panel. The rear panel has a flap-like holder that is slipped over the chair.

You state that you believe this item is classifiable in subheading 4202.92 6091 (EN), Harmonized Tariff Schedule of the United States (HTS). However, this seat pocket is not a bag, container, or case of a kind similar to the named items of Heading 4202.

The applicable subheading for the seat pocket will be 6307.90.9889 (EN), HTS, which provides for other made up textile articles, other. The rate of duty will be 7 percent ad valorem.

The sample will be returned as requested.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Mitchel Bayer at 646-733-3102.

Sincerely,

Robert B. Swierupski